

2020

CERTIFICATE

To the Clerk of PRATT COUNTY, State of Kansas

We, the undersigned, officers of

CITY OF COATS

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2020; and
(3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations.

		2020 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
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Fund	K.S.A.			
General	12-101a	7	72,275	10,365
Debt Service	10-113			
Library	12-1220			
Special Highway		8	2,360	
Water and Sewer		8	68,459	
Totals		XXXXXX	143,094	10,365
Budget Summary		9		
Neighborhood Revitalization	329,540			
			1,102,460	
			-329,540 NRP	
			772,920	
			10,383	
			NO	
				County Clerk's Use Only
				1,102,460
				Nov 1, 2019 Total Assessed Valuation

Tax Lid Limit (from Computation Tab)

Does the City Need to Hold an Election?

Assisted by:

Patton, Cramer & LaPrad, CHTD

Address:

113 E 3rd St

Pratt, KS 67124

Email:

Date Attested: Oct. 25, 2019

Sherry K. Russell
County Clerk

Tiffany C. Substock
Tiffany C. Substock
Tiffany C. Substock
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Governing Body

CITY OF COATS

Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 10,230
2. Library levy in 2019 budget	- \$
Other tax entity levy in 2019 budget	- \$
3. Net tax levy	\$ 10,230

2020 Budget Percentage Adjustments

4. New improvements, remodeling and renovations for 2019 :	+ 0
5. Increase in personal property for 2019 :	
5a. Personal property 2019	+ 7,168
5b. Personal property 2018	- 7,186
5c. Increase in personal property (5a minus 5b)	+ 0
	(Use Only if > 0)
6. Valuation of annexed territory for 2019 :	
6a. Real estate	+ 0
6b. State assessed	+ 0
6c. New improvements	+ 0
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0
7. Valuation of property that has changed in use during 2019 :	+ 0
8. Expiration of property tax abatements	+ 0
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	0
11. Total estimated valuation July 1, 2019	772,920
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0000
13. Percentage adjustment increase (12 times 3)	+ \$ 0
14. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)	1.50%
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ 153
16. Total Percentage Adjustments	\$ 153

2020 Revenue Adjustments

17. Property tax revenues for debt service in 2020 budget:		+	<u>0</u>
Property tax revenues for debt service in 2019 budget:		-	<u>0</u>
Increase property tax revenues spent on debt service			<u>0.</u>
18. Property tax revenues spent for public building commission and lease payments in the 2020 budget:		+	<u> </u>
(Obligations must have been incurred prior to July 1, 2016)			
(Do not include amounts already reported in debt service levy)			
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	<u> </u>
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>
19. Property tax revenues spent on special assessments in the 2020 budget:		+	<u> </u>
(Do not include amounts already reported in debt service levy)			
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 budget:		+	<u> </u>
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)			
and loss of funding from Federal sources after January 1, 2017 in the 2020 budget:		+	<u> </u>
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2020 budget:		+	<u> </u>
23. Law enforcement expenses - 2020 budget:		+	<u> </u>
Law enforcement expenses - 2019 budget:		-	<u> </u>
CPI adjustment	1.50%		<u>0</u>
Increased law enforcement expenses in 2020 budget:		+	<u>0</u>
(Do not include building construction or remodeling costs)			
24. Fire protection expenses - 2020 budget:		+	<u> </u>
Fire protection expenses - 2019 budget:		-	<u> </u>
CPI adjustment	1.50%		<u>0</u>
Increased fire protection expense in 2020 budget:		+	<u>0</u>
(Do not include building construction or remodeling costs)			
25. Emergency medical expenses - 2020 budget:		+	<u> </u>
Emergency medical expenses - 2019 budget:		-	<u> </u>
CPI adjustment	1.50%		<u>0</u>
Increased emergency medical expenses in 2020 budget:		+	<u>0</u>
(Do not include building construction or remodeling costs)			
26. Total Revenue Adjustments			<u>0</u>

CITY OF COATS

2020

Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2020 budget:	+	_____
Other tax entity levy - 2020 budget:	+	_____
Other tax entity levy - 2020 budget:	+	_____
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	_____ 0
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	_____
30. Total Computed Tax Levy		_____ 10,383

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2016 Tax Levy (Less Levy for other Governmental Units)	None
2017 Tax Levy (Less Levy for other Governmental Units)	None
2018 Tax Levy (Less Levy for other Governmental Units)	None
2019 Tax Levy (Less Levy for other Governmental Units)	None

Average Tax Levy (last three years)	#DIV/0!
CPI Adjustment of 0.025	#DIV/0!
Average Tax Levy Adjusted by CPI	#DIV/0!

2020 Total Tax Levy (Less Levy for Other Governmental Units)

Exemption from Election Requirement #DIV/0!

"

Other Tests - Lost Valuation Test

Assessed Valuation Loss

2020 Tax Levy (Less Levy for other Governmental Units)	
2019 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0

CPI Adjustment	153
2020 Mill Rate (Less Mills for other Governmental Units)	

Loss of Assessed Valuation Multiplied by 2020 Mill Rate	0
Total Adjustment for Loss of Assessed Valuation	153

Exemption from Election Requirement Yes

2020

CITY OF COATS

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2018	Current Amount for 2019	Proposed Amount for 2020	Transfers Authorized by Statute
Totals		0	0	0	
Adjustments*					
Adjusted Totals		0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2019	Date Due		Amount Due 2019		Amount Due 2020	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Water Treatment Facility	3/1/2004	3/1/2025	2.58	67,700	24,432		MAR	606	3,791	508	3,899
Total Other					24,432			606	3,791	508	3,899
Total Indebtedness					24,432			606	3,791	508	3,899

CITY OF COATS

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2019	Payments Due 2019	Payments Due 2020
				Totals	0	0	0

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

CITY OF COATS

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	0	180
Receipts:			
State of Kansas Gas Tax	2,216	2,180	2,180
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	2,216	2,180	2,180
Resources Available:	2,216	2,180	2,360
Expenditures:			
Street Repair and Maint	2,216	2,000	2,360
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	2,216	2,000	2,360
Unencumbered Cash Balance Dec 31	0	180	0
2018/2019/2020 Budget Authority Amount:	4,572	4,490	2,360

Adopted Budget Water and Sewer	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	74,570	49,099	47,459
Receipts:			
Charges to Customers	18,116	19,000	21,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	18,116	19,000	21,000
Resources Available:	92,686	68,099	68,459
Expenditures:			
Salaries & Wages	4,734	4,700	5,000
Contractual	32,936	9,784	12,000
Commodities	1,737	1,700	4,000
Debt Payment	4,180	4,456	4,500
Capital Outlay			42,959
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	43,587	20,640	68,459
Unencumbered Cash Balance Dec 31	49,099	47,459	0
2018/2019/2020 Budget Authority Amount:	89,610	92,914	68,459

CPA Summary

2020

NOTICE OF BUDGET HEARING

The governing body of
CITY OF COATS

will meet on August 13, 2019 at 7:30 PM at City Building for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at City Building and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of Current Year Estimate for 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate*
General	28,301	19.131	30,550	15.949	72,275	10,365	13.410
Debt Service							
Library							
Special Highway	2,216		2,000		2,360		
Water and Sewer	43,587		20,640		68,459		
Totals	74,104	19.131	53,190	15.949	143,094	10,365	13.410
Less: Transfers	0		0		0		
Net Expenditure	74,104		53,190		143,094		
Total Tax Levied	10,170		10,230		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	531,608		641,430		772,920		

Outstanding Indebtedness,

January 1,	2017	2018	2019
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	31,702	28,118	24,432
Lease Purchase Principal	0	0	0
Total	31,702	28,118	24,432

*Tax rates are expressed in mills

City of Coats

City Official Title: City Clerk

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FUND	Prior Year Actual 2018		Current Year Estimate 2019		Proposed Budget 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate*
General	28,301	19.131	30,550	15.949	72,275	10,365	13.410
Debt Service							
Library							
Special Highway	2,218		2,000		2,360		
Water and Sewer	43,597		20,640		68,459		
Totals	74,104	19.131	53,190	15.949	143,094	10,365	13.410
Less: Transfers	0		0		0		
Net Expenditure	74,104		53,190		143,094		
Total Tax Levied	10,170		10,230		xxxxxxxxxxxxxxx		
Tax Levied	531,608		641,430		772,920		
Outstanding Indebtedness, January 1,	2017		2018		2019		
G.O. Bonds	0		0		0		
Revenue Bonds	0		0		0		
Other	31,702		28,118		24,432		
Lease Purchase Principal	0		0		0		
Total	31,702		28,118		24,432		

*Tax rates are expressed in mils.

City of Coats

City Official Title: City Clerk
RH1004

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